

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Richmond Community School (8385)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11025 Non Special Ed Preschool	\$0	\$54,294	\$48,406	n/a	-11%
	11050 Full Day Kindergarten	\$0	\$1,014,442	\$941,702	n/a	-7%
	11100 Elementary	\$7,289,866	\$9,071,716	\$8,549,452	17%	-6%
	11200 Middle/Junior High	\$3,855,490	\$2,360,243	\$2,250,922	-42%	-5%
	11300 High School	\$4,175,288	\$3,593,615	\$3,591,564	-14%	0%
	11460 Occupational Home Economics	\$46,746	\$54,757	\$55,643	19%	2%
	11470 Business Education	\$46,540	\$93,066	\$95,362	105%	2%
	11480 Industrial Education A	\$284,181	\$431,072	\$473,872	67%	10%
	11590 Other Vocational Education Programs	\$9,721	\$0	\$0	-100%	n/a
	11620 Middle/Junior High	\$0	\$0	\$0	n/a	n/a
	11630 High School	\$0	\$0	\$0	n/a	n/a
	11910 Competency Testing	\$0	\$163,724	\$155,395	n/a	-5%
	11920 Project 4R	\$17,221	\$0	\$0	-100%	n/a
	12100 Gifted and Talented	\$290,917	\$267,480	\$328,085	13%	23%
	12210 Mild Mental Handicap	\$841,906	\$0	\$0	-100%	n/a
	12220 Moderate Mental Handicap	\$107,661	\$276,366	\$424,801	295%	54%
	12310 Orthopedic Impairment	\$154,264	\$54,450	\$54,602	-65%	0%
	12320 Multiple Handicap	\$0	\$65,205	\$51,076	n/a	-22%
	12330 Visual Impairment	\$42,246	\$46,508	\$52,284	24%	12%
	12340 Hearing Impairment	\$96,668	\$81,450	\$79,543	-18%	-2%
	12350 Homebound	\$61,370	\$59,930	\$65,644	7%	10%
	12410 Emotional Handicap - Full Time	\$586,317	\$0	\$150	-100%	n/a
	12420 Emotional Handicap - All Others	\$0	\$0	\$1,239	n/a	n/a
	12520 Compensatory	\$102,599	\$0	\$0	-100%	n/a
	12610 Learning Disability - Full Time	\$0	\$2,624,620	\$2,622,589	n/a	0%
	12620 Learning Disability - All Others	\$458,719	\$0	\$0	-100%	n/a
	12710 Equal Opportunity At Risk	\$459,088	\$469,807	\$268,449	-42%	-43%
	12810 Special Education Preschool	\$245,258	\$422,845	\$387,846	58%	-8%
	12900 Other Special Programs	\$649,062	\$1,361,580	\$1,333,183	105%	-2%
	13100 Adult Basic Education	\$221,254	\$296,646	\$230,726	4%	-22%
	13200 Advanced Adult Education	\$0	\$0	\$0	n/a	n/a
	13600 Special Interest Programs	\$12,416	\$1,889	\$8,042	-35%	326%
	13900 Other Adult/Continuing Ed Programs	\$35,546	\$56,306	\$91,886	158%	63%
	14100 Elementary	\$6,778	\$11,939	\$15,056	122%	26%
	14300 High School	\$195,809	\$257,797	\$222,587	14%	-14%
	16100 Remediation Testing	\$363,030	\$142,097	\$58,913	-84%	-59%
	16200 Preventive Remediation	\$56,587	\$0	\$0	-100%	n/a
	21520 Speech Pathology Services	\$246,242	\$422,181	\$354,855	44%	-16%
	22210 Service Area Direction	\$60,353	\$40,189	\$19,344	-68%	-52%
	22220 School Library	\$742,384	\$822,475	\$823,279	11%	0%

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	22230 Audiovisual	\$8,212	\$0	\$0	-100%	n/a
	22240 Education Television	\$4,779	\$0	\$0	-100%	n/a
	22250 Computer Assisted Instruction Services	\$132,951	\$337,660	\$188,892	42%	-44%
	22290 Other Education Media Services	\$0	\$0	\$0	n/a	n/a
	24100 Office of the Principal Services	\$2,003,694	\$2,076,910	\$1,976,500	-1%	-5%
	25820 Textbooks and Repairs	\$588,528	\$105,201	\$84,772	-86%	-19%
	25840 Other Textbook Rental Services	\$0	\$0	\$174	n/a	n/a
	25860 Textbooks and Workbooks	\$0	\$0	\$66,969	n/a	n/a
	25870 Materials and Supplies	\$10,109	\$12,609	\$14,977	48%	19%
	26497 Teachers Retirement Fund	\$785,490	\$1,306,788	\$1,292,965	65%	-1%
	41100 Transfer Tuition	\$103,272	\$552	\$27,470	-73%	> 500%
	41900 Other	\$0	\$2	\$0	n/a	-100%
Student Academic Achievement Total		\$25,398,562	\$28,458,412	\$27,309,217	8%	-4%
Student Instructional Support						
	21110 Service Area Direction	\$52,504	\$41,485	\$36,358	-31%	-12%
	21130 Social Work Services	\$202,621	\$89,781	\$141,845	-30%	58%
	21190 Other Attendance/Social Work Services	\$0	\$30,938	\$2,203	n/a	-93%
	21210 Service Area Direction	\$1,900	\$0	\$0	-100%	n/a
	21220 Counseling Services	\$74,392	\$526,362	\$645,862	> 500%	23%
	21230 Appraisal Services	\$14,738	\$913	\$770	-95%	-16%
	21240 Information Services	\$2,762	\$2,917	\$3,949	43%	35%
	21250 Records Maintenance	\$31,945	\$1,450	\$1,919	-94%	32%
	21290 Other Guidance Services	\$7,708	\$5,706	\$8,636	12%	51%
	21320 Medical Services	\$3,058	\$1,869	\$1,598	-48%	-14%
	21340 Nurse Services	\$86,292	\$149,849	\$153,203	78%	2%
	21420 Psychological Testing	\$164,712	\$211,548	\$185,631	13%	-12%
	21610 Service Area Direction	\$120,012	\$176,584	\$174,634	46%	-1%
	21690 Other Special Education Administration	\$552,081	\$1,349,440	\$1,417,727	157%	5%
	21790 Other Student Services	\$0	\$5,567	\$8,039	n/a	44%
	22110 Service Area Direction	\$259,855	\$282,621	\$240,157	-8%	-15%
	22120 Instruction & Curriculum Development	\$234,977	\$684,304	\$676,921	188%	-1%
	22130 Instructional Staff Training Services	\$85,927	\$60,398	\$141,081	64%	134%
	22190 Instructional Staff Training Services - Other	\$171,667	\$106,861	\$121,334	-29%	14%
	23110 Service Area Direction	\$14,000	\$13,703	\$14,000	0%	2%
	23210 Office of the Superintendent	\$168,421	\$211,514	\$213,635	27%	1%
	23220 Community Relations	\$2,947	\$0	\$0	-100%	n/a
	23290 Other Executive Administrative Services	\$45,091	\$62,420	\$56,796	26%	-9%
	24900 Other Support Services - School Admin.	\$78,664	\$107,147	\$107,953	37%	1%
	26410 Service Area Direction	\$177,314	\$211,738	\$211,671	19%	0%
	26420 Employment and Placement	\$10,324	\$8,974	\$10,810	5%	20%

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	26440 Inservice Training (Non-Instructional)	\$70,231	\$20,116	\$25,420	-64%	26%
	26450 Health Services	\$4,442	\$23,795	\$22,765	413%	-4%
	26700 Technology Coordinator	\$0	-\$64	\$0	n/a	n/a
	26710 Technology Support and Maintenance	\$0	\$605,698	\$734,334	n/a	21%
Student Instructional Support Total		\$2,638,584	\$4,993,633	\$5,359,253	103%	7%
Overhead and Operational						
	23150 Legal Services	\$43,097	\$13,334	\$24,213	-44%	82%
	23160 Promotion Expenses	\$6,221	\$7,646	\$19,742	217%	158%
	23230 Staff Relations and Negotiations	\$59,320	\$16,096	\$22,665	-62%	41%
	25110 Office of the Business Manager	\$102,361	\$51,879	\$51,041	-50%	-2%
	25210 Service Area Direction	\$94,582	\$71,953	\$74,920	-21%	4%
	25230 Receiving and Disbursing Funds	\$32,890	\$34,444	\$34,314	4%	0%
	25240 Payroll Services	\$29,082	\$37,029	\$37,181	28%	0%
	25250 Financial Accounting	\$36,612	\$55,027	\$55,147	51%	0%
	25291 Refund of Revenue	\$10,935	\$2,007	\$4,825	-56%	140%
	25295 Bank Service Charge	\$0	\$7,631	\$8,129	n/a	7%
	25299 Other	\$39,425	\$3,022	\$16,376	-58%	442%
	25410 Service Area Direction	\$94,604	\$131,162	\$134,119	42%	2%
	25420 Maintenance of Buildings	\$3,108,037	\$4,122,782	\$4,123,090	33%	0%
	25440 Maintenance of Equipment	\$470,545	\$877,193	\$1,453,350	209%	66%
	25450 Vehicle Maintenance (other than buses)	\$0	\$7,268	\$41	n/a	-99%
	25460 Security Services	\$27,430	\$54,644	\$44,517	62%	-19%
	25470 Insurance (other than buses)	\$112,387	\$355,490	\$394,420	251%	11%
	25490 Other Operating/Maintenance of Plant	\$2,400	\$23,046	\$7,275	203%	-68%
	25510 Service Area Direction	\$111,369	\$114,231	\$112,070	1%	-2%
	25520 Vehicle Operation	\$673,867	\$757,797	\$826,553	23%	9%
	25530 Monitoring Services	\$70,127	\$66,268	\$79,868	14%	21%
	25540 Vehicle Servicing and Maintenance	\$373,573	\$374,034	\$436,623	17%	17%
	25550 Purchase of School Buses	\$233,255	\$686,044	\$10,421	-96%	-98%
	25560 Insurance on Buses	\$21,856	\$73,820	\$68,948	215%	-7%
	25580 Contracted Transportation Services	\$9,106	\$18,035	\$14,126	55%	-22%
	25590 Other Pupil Transportation Services	\$6,299	\$16,904	\$19,453	209%	15%
	25610 Service Area Direction	\$50,203	\$89,804	\$89,721	79%	0%
	25620 Food Preparation and Dispensing	\$453,308	\$640,249	\$664,555	47%	4%
	25630 Food Delivery	\$52,180	\$58,238	\$55,805	7%	-4%
	25640 Food Purchases	\$589,901	\$1,054,115	\$1,110,230	88%	5%
	25690 Other Food Services	\$48,225	\$21,217	\$22,704	-53%	7%
	25730 Warehousing and Distributing	\$82,980	\$37,029	\$37,159	-55%	0%
	25740 Printing, Publishing and Duplicating	\$53,220	\$1,873	\$1,677	-97%	-10%
	25790 Other Internal Services	\$27,735	\$36,863	\$37,883	37%	3%

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	25910 Judgements	\$13,193	\$0	\$4,500	-66%	n/a
	26200 Planning, Research, Develop., & Evaluation	\$4,436	\$16,943	\$17,961	305%	6%
	26495 Official Bonds	\$1,506	\$4,913	\$2,456	63%	-50%
	26499 Other	\$0	\$25,500	\$25,500	n/a	0%
	26600 Data Processing	\$157,198	\$9,495	\$19,287	-88%	103%
	26900 Other Staff Services	\$0	\$233,959	\$198,007	n/a	-15%
	29000 Support Services - Other	\$4,021	\$0	\$0	-100%	n/a
	31000 Direction of Community Services	\$8,695	\$768	\$904	-90%	18%
	32000 Community Recreation	\$5,000	\$0	\$0	-100%	n/a
	33000 Civic Services	\$55,815	\$72,062	\$112,738	102%	56%
	34000 Athletic Coaches	\$224,907	\$250,380	\$259,068	15%	3%
	37000 Nonpublic School Pupils Services	\$84,613	\$14,266	\$9,575	-89%	-33%
	39100 High School Band Uniforms	\$5,258	\$0	\$0	-100%	n/a
	39200 Contributions to Historical Societies	\$1,200	\$0	\$0	-100%	n/a
	39400 Latch Key Kids Program	\$374	\$0	\$0	-100%	n/a
	39500 Child Care Services	\$222	\$0	\$0	-100%	n/a
	39600 Step Ahead	\$71,349	\$0	\$0	-100%	n/a
	39900 Other Community Services	\$43,711	\$53,139	\$62,580	43%	18%
	49200 Scholarships	\$0	\$0	\$50,000	n/a	n/a
	52200 Temporary Loans, INTEREST ON DEBT	\$203,660	\$0	\$0	-100%	n/a
Overhead and Operational Total		\$8,012,294	\$10,599,599	\$10,855,737	35%	2%
Nonoperational						
	25320 Land Acquisition and Development	\$128,192	\$0	\$12,475	-90%	n/a
	25330 Professional Services	\$138,831	\$88,452	\$54,381	-61%	-39%
	25340 Educational Specifications Development	\$24,800	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$2,214,217	\$225,229	\$28,672	-99%	-87%
	25351 Building Acquisition/Construction/Improvement	\$0	\$500,707	\$1,717,465	n/a	243%
	25355 Sports Facilities	\$0	\$156	\$1,010	n/a	> 500%
	25380 Purchase of Mobile or Fixed Equipment	\$756,384	\$172,751	\$140,995	-81%	-18%
	25390 Other Facilities Acquisition & Construction	\$361,948	\$402,634	\$279,046	-23%	-31%
	51100 Bonds, PRINCIPAL OF DEBT	\$0	\$2,280,000	\$965,000	n/a	-58%
	52100 Bonds, INTEREST ON DEBT	\$0	\$1,127,867	\$882,126	n/a	-22%
	53100 Buildings, LEASE RENTAL	\$930,471	\$222,000	\$874,000	-6%	294%
	54200 Common School Fund, ADVANCEMENTS & OBLIGATIONS	\$0	\$640,241	\$555,516	n/a	-13%
	59100 Bond Registrars Fee	\$0	\$0	\$850	n/a	n/a
Nonoperational Total		\$4,554,842	\$5,660,036	\$5,511,536	21%	-3%
prorated						
	26491 PERF	\$291,584	\$232,485	\$246,612	-15%	6%

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	26492 Social Security	\$1,990,375	\$2,091,868	\$2,056,211	3%	-2%
	26493 Workmen's Compensation	\$100,531	\$129,186	\$76,478	-24%	-41%
	26494 Group Insurance	\$2,734,579	\$6,406,328	\$6,397,333	134%	0%
	26496 Unemployment Compensation	\$7,896	\$16,648	\$13,001	65%	-22%
	26498 Severance/Early Retirement Pay	\$528,998	\$1,040,429	\$823,479	56%	-21%
prorated Total		\$5,653,963	\$9,916,944	\$9,613,114	70%	-3%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase	FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
Student Academic Achievement	\$29,838,767	\$36,421,927	\$34,928,899	17%	-4%	64.5%	61.1%	59.6%
Student Instructional Support	\$2,943,960	\$5,663,193	\$6,116,992	108%	8%	6.4%	9.5%	10.4%
Overhead and Operational	\$8,920,675	\$11,883,468	\$12,091,430	36%	2%	19.3%	19.9%	20.6%
Nonoperational	\$4,554,842	\$5,660,036	\$5,511,536	21%	-3%	9.8%	9.5%	9.4%
Grand Total	\$46,258,245	\$59,628,624	\$58,648,856	27%	-2%			

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	70.9%	70.6%	70.0%